



GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Chief Financial Officer
Office of Tax and Revenue

Tax Practitioner News

Summer 1999, Volume II

GOVERNMENT OF THE DISTRICT OF COLUMBIA



A Message from the Deputy Chief Financial Officer

Welcome to the summer edition of *Tax Practitioner News*. This has proven to be a beneficial communication tool between tax practitioners and the District of Columbia's Office of Tax and Revenue. In this edition, we inform you about the proposed changes in District tax law; the repeal of the professional license fee; and how our stepped up compliance efforts have led to some convictions.

The Office of Tax and Revenue had a very productive 1999 tax filing season. In the months of March and April, employees in our Customer Service Center served 12,110 people on a walk-in basis and 98,932 callers via our Telephone Information Center. We issued refunds on average within 11 days, opened our doors for extended hours, conducted several taxpayer outreach programs, and had representatives of our organization appear on a live cable television call-in talk show as well as on the Channel 7 newscast to answer taxpayer call-in questions. As of July 27, we received 262,956 tax returns, including 10,747 electronic returns – which was the first year that all District residents had the option of filing electronically.

Now, the Office of Tax and Revenue has transformed itself into the premier example of customer service for the District of Columbia. I attribute this success to the hundreds of faithful employees who toil hard to make sure that we serve our taxpayers right. Throughout the 1999 tax-filing season, I received numerous compliments from the tax practitioner community, taxpayers, and elected officials regarding our outstanding turnaround in every aspect of tax administration – all because of our dedicated workforce.

We recognize, however, that while the Office of Tax and Revenue has made great strides in improving our taxpayer services, we still have a long way to go. We will continue to invest in upgrading our technology and training our workforce – two important goals as we move into the 21st century.

As always, I welcome your feedback about this edition of *Tax Practitioner News*. Please contact Clarice Nassif Ransom, director of Communications for the Office of Tax and Revenue, at 202-442-6483, or by e-mail at cransom@dcgov.org, to share your comments.

Sincerely,

Natwar M. Gandhi
Deputy Chief Financial Officer for Tax and Revenue

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Hail to the New Chief Financial Officer, Valerie Holt

In May, Mayor Anthony A. Williams appointed Valerie Holt to serve as Chief Financial Officer for the District of Columbia. This position was established by the District of Columbia Financial Responsibility and Management Assistance Act of 1995, passed by the U.S. Congress. Congress established the independent Office of Chief Financial Officer to help address the District's fiscal and management problems and to

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Hail to the New Chief

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spearhead its financial recovery.

A senior executive with over 26 years experience in public and private sector finance, Ms. Holt is responsible for maintaining the District's fiscal stability and promoting accountability and integrity throughout the District's financial operations.

Ms. Holt served previously as a director of the District of Columbia Financial Responsibility and Management Assistance Authority from October 1996 through May 1999. In this position, she was responsible for developing recommendations on a broad range of issues including budget, financial management, procurement, technology, public finance, and infrastructure management to support the District's fiscal recovery and management reform efforts. She was a major contributor and editor of the report, *Toward a More Equitable Relationship: Structuring the District of Columbia's State Functions*, that was used in negotiations to transfer several of the District's state-like functions to the federal government.

Prior to serving with the Financial Authority, Ms. Holt served as associate chief financial officer and interim treasurer for the District's Office of the Chief Financial Officer. Ms. Holt was responsible for successfully managing cash flow, overseeing short- and long-term debt issues, and developing financial reports and facilitating vendor payments during a period of significant fiscal distress in the District. During her tenure, the District demonstrated its credit worthiness and obtained reasonable rate financing for short-term debt.

Ms. Holt also served as controller and deputy controller from November 1989 through December 1994. During this time, she was responsible for financial reporting and accounting operations, man-

agement of the annual audit, and the preparation of the *Comprehensive Annual Financial Report*. From August 1988 through October 1989, Ms. Holt served as controller and deputy director for the D.C. Department of Public and Assisted Housing. In addition, Ms. Holt has held senior positions with Watson Rice and Company and the D.C. Council Budget Committee and was a management consultant with Deloitte Touche & Co., as well as Ernst Young & Co.

Ms. Holt is a Certified Public Accountant and holds a Master of Social Work degree from the University of Michigan. She also holds a Bachelor of Science degree in Accounting from Ben Franklin University and a Bachelor of Science degree in Sociology from Eastern Michigan University.

Ms. Holt has received national recognition for her financial reporting and auditing skills. She served as chairman of the Government Finance Officers Association's prestigious Committee on Auditing, Accounting and Financial Reporting. She also received the Anna Lee Berman Award for Excellence in Government Finance.

D.C. Office of Tax and Revenue Introduces a New Way to Pay Past Due Taxes – Via a Credit Card

The District of Columbia Office of Tax and Revenue announced in July the availability of a new approach to paying past due income tax bills – via a credit card.

"We anticipate that adding the credit card option will make paying taxes more convenient and hassle free for taxpayers," said Dr.

Natwar M. Gandhi, deputy chief financial officer for Tax and Revenue.

The Office of Tax and Revenue sends out approximately 80,000 delinquent income tax bills a year. Effective immediately, taxpayers will be able to pay past due bills using a Discover/NOVUS, MasterCard, or American Express card. To do this, the taxpayer will be able to call the toll-free number, available seven-days-a-week, 24-hours-a-day, at 1-888-2PAY-TAX, then enter 6000, the District of Columbia's jurisdiction code, and complete the telephone transaction directly with the credit card processing vendor, US AudiotexSM. The Office of Tax and Revenue will receive the credit card transaction from the vendor and immediately apply it to the taxpayer's account. US AudiotexSM will charge taxpayers a fee for this service based on a sliding scale. For example, the fee for tax payments under \$100 is \$3.00, and for \$1,000, the fee is \$25.00.

Dr. Gandhi noted that, depending on the success of the credit card program, it might be expanded by next year's filing season to allow taxpayers to pay their current 1999 income taxes due by April 15, 2000.

"Our credit card program is modeled after the Internal Revenue Service's (IRS) program, which was successfully implemented this past filing season," added Lee Monks, director of Compliance Operations for the Office of Tax and Revenue, who indicated that the IRS processed over 53,000 payments and collected over \$183 million through the 888-2PAY-TAX system. "Another important benefit from paying by credit card is that the taxpayer has the capability to structure their payments in a manner that is most convenient to them."

Besides the IRS, other agencies using this service include the California Franchise Tax Board, the state of New Jersey, and hundreds of cities and counties nationwide.

Taxes Cut for D.C. Residents and Businesses

District of Columbia Mayor Anthony A. Williams and the D.C. Council agreed on May 10 to one of the largest tax cuts in the District's history, phasing in a reduction of personal and business taxes over the next five years. When fully implemented, the reduction will amount to almost \$300 million per year compared to current taxes.

"Under the proposal, everybody's taxes are going to be reduced," says Steve Swaim, financial economist for the Office of Tax and Revenue's Tax and Economic Policy Administration. "The people with the lowest amount of net taxable income will receive the

'Under the proposal, everybody's taxes are going to be reduced.'
– Steve Swaim

greatest tax cut [as a percentage] because of the way the cuts are structured." He explains that the new legislation reduces tax rates and changes brackets in a way that the biggest percentage reduction affects those in the lowest tax bracket. For example, those with a net taxable income of \$10,000 or less will see their tax rate drop from six percent to four percent over five years, for a reduction of 33 percent. The tax rate on net taxable income between \$10,000 and \$20,000 will drop from eight percent to six percent over that time period, a decrease of 25 percent. The tax rate on net taxable income in the top bracket will drop from

9.5 percent to 8.5 percent, a 10.5 percent decrease. The top bracket will be expanded to \$30,000 and up in FY 2001 and \$40,000 and up in FY 2003, further lowering taxpayers' effective tax rates.

"This is the first step to improve competitiveness with surrounding jurisdictions," says Dr. Natwar M. Gandhi, deputy chief financial officer for Tax and Revenue. "This goes a long way toward making the District a more taxpayer-friendly environment for both individuals and businesses."

Simplifying Real Property Taxes

The legislation simplifies real property taxes by combining classes and lowering rates. The current five classifications of real property are consolidated into two: owner-occupied residential and rental residential (classes one and two, respectively) are combined into a residential class; and commercial, hotel and vacant property (classes three, four and five, respectively) are combined into a commercial class. In addition, the rate on residential property will be \$0.96 (the current rate on owner-occupied property), resulting in a 38 percent reduction for rental residential property. The rate on commercial property will be \$1.85 (the current rate on class three hotel property), a reduction of 14 percent for nonhotel commercial property and 63% for vacant land. These changes are phased in over three years and will be fully implemented by FY 2002.

Promoting Economic Development

The legislation promotes economic development by making the District a more business-friendly environment. Under the legislation, corporate and unincorporated business franchise taxes are slated to drop by 15 percent, from

the current 9.975 percent of net taxable income to 9.0 percent in FY 2003 and 8.5 percent in FY 2004. Businesses will be exempted from paying tax on the first \$50,000 of value in their personal property

'This is the first step to improve competitiveness with surrounding jurisdictions.'

– Dr. Natwar M. Gandhi

tax base, resulting in a savings of up to \$1,700 per business per year, effective with the tax return due in July of 2000. Moreover, the bill provides for accelerated depreciation of computer equipment, aligning the District's policy with those of surrounding jurisdictions on this issue. Beginning with the arena fee return due in June of 2000, businesses with less than \$2 million in District gross receipts will no longer be subject to that tax. This change will eliminate the arena fee for approximately 24,000 businesses and results in a new schedule for arena fee payments for those businesses still subject to it. A final provision in the legislation conforms the District's policy on net operating losses to the definitions used by most states. That is, net operating losses taken for tax years beginning after January 1, 2000, are District-specific, removing an impediment faced by businesses with operations in other jurisdictions as well as in the District. Net operating loss carry-back is also repealed for the same time period.

Legislative Update

At press time, the legislation has cleared the D.C. Council, the Mayor's Office, and the Control Board and is currently in the congressional review period.

Tax Parity Act of 1999

Tax Type/ Proposal	Effective Date	Current Rate	FY 2000 Rate	FY 2001 Rate	FY 2002 Rate	FY2003 Rate	FY 2004 Rate
Personal Property							
\$50K value Exclusion	July 1, 2000	All taxable property	\$50K Value Exclusion	\$50K Value Exclusion	\$50K Value Exclusion	\$50K Value Exclusion	\$50K Value Exclusion
Accelerate Depreciation	July 1, 2000	Current deprecia- tion schedule	Accelerate depreciation	Accelerate depreciation	Accelerate depreciation	Accelerate depreciation	Accelerate depreciation
Franchise Tax							
Rate Reduction	Tax Years after Dec.31	9.975%	9.975%	9.975%	9.975%	9.0%	8.5%
Real Property							
Class 2 Rate	October 1	\$1.54	\$1.34	\$1.15	\$0.96	\$0.96	\$0.96
Class 4 Rate	October 1	\$2.15	\$2.05	\$1.95	\$1.85	\$1.85	\$1.85
Class 5 Rate	October 1	\$5.00	\$2.05	\$1.95	\$1.85	\$1.85	\$1.85
Individual Income Tax							
\$0-\$10K NTI	Calendar Year	6.0%	5.0%	5.0%	5.0%	4.5%	4.0%
\$10-\$20K NTI	Calendar Year	8.0%	7.5%	7.5% (\$0-\$30K)	7.0% (\$0-\$30K)	7.0% (\$0-\$40K)	6.0% (\$0-\$40K)
Top Bracket Threshold	Calendar Year	\$20,000	\$20,000	\$30,000	\$30,000	\$40,000	\$40,000
Top Bracket Rate	Calendar Year	9.5%	9.5%	9.3%	9.0%	8.7%	8.5%
Miscellaneous Provisions							
No sales tax On Internet Access	October 1 1999	Not Imposed	0%	0%	0%	0%	0%
NOL/Carry- Back	January 1 2000	NOL/ Carry- back	DC NOL, No Carry- back	DC NOL, No Carry- back	DC NOL, No Carry- back	DC NOL, No Carry- back	DC NOL, No Carry- back
Arena Fee \$2M Threshold	FY 2000	All business Pays	\$2M threshold	\$2M threshold	\$2M threshold	\$2M threshold	\$2M threshold

SUMMARY OF TAX PARITY ACT OF 1999

Personal Property:

1. Effective July 1, 2000, personal property taxpayers will be allowed to exclude \$50,000 of personal property value. This will eliminate personal property taxes for some small businesses and reduce the tax for others by \$1,700 at current rates.
2. Depreciation of electronic equipment (computers) will be accelerated for purposes of determining personal property tax due, effective July 1, 2000. This will conform the District treatment to that of surrounding jurisdictions. This does not apply to large mainframe type computers.

Franchise Tax:

1. The corporate and unincorporated franchise tax will be reduced in two stages as follows:
 - a. For tax years beginning after December 31, 2002, the rate will be reduced from 9.975% to 9.0%.
 - b. For tax years beginning after December 31, 2003, the rate will be reduced from 9.0% to 8.5%.

Real Property Tax:

1. Real property tax rates will be

reduced in such a manner that the current five-rate system will be reduced to a system of two rates by fiscal year 2002. The rate reduction schedule will be as follows:

- a. For fiscal year 2000, the multifamily rate will be reduced from \$1.54 to \$1.34, the commercial rate will be reduced from \$2.15 to \$2.05, and the vacant property rate will be reduced from \$5.00 to \$2.05.
 - b. For fiscal year 2001, the multifamily rate will be reduced from \$1.34 to \$1.15; commercial and vacant rates will be reduced from \$2.05 to \$1.95.
 - c. For fiscal year 2002, the multifamily rate will be reduced from \$1.15 to \$0.96; commercial and vacant rates will be reduced from \$1.95 to \$1.85.
2. Class 5 properties are included as part of class 4.

Individual Income Tax:

1. Rates and brackets will be reduced according to the following schedule:
 - a. \$0-\$10,000 lowest bracket will remain the same, but rates will be reduced from current 6% to 5% in calendar year 2000 to 4.5% in calendar year 2003 and to 4% in calendar year 2004.
 - b. \$10-\$20,000 middle bracket will be adjusted. \$10-\$20,000 bracket rate will fall from 8% to 7.5% in calendar year 2000. Middle bracket will change to \$10-\$30,000 in calendar year 2001 with 7.5% rate. \$10-

\$30,000 bracket rate will fall from 7.5% to 7% in calendar year 2002. Middle bracket will expand to \$10-\$40,000 in calendar year 2003, while rate remains at 7%. For calendar year 2004, middle bracket expands to \$10-\$40,000, and rate falls from 7% to 6%.

- c. Top bracket changes to \$30,000 and greater with rate reduction from 9.5% to 9.3% rate in calendar year 2001. Top bracket rate drops from 9.3% to 9% in calendar year 2002. Top bracket increases to \$40,000 and greater with rate reduction from 9% to 8.7% in calendar year 2003. Top rate for top bracket drops to 8.5% in calendar year 2004.

Miscellaneous Provisions:

1. Sales tax on Internet access is eliminated, effective October 1, 1999.
2. Net operating loss carryback is eliminated effective for returns filed for tax years beginning January 1, 2000, and later. Net operating loss provisions are made District-specific effective for losses taken for tax years beginning January 1, 2000, and later.
3. The arena fee will not be imposed on taxpayers whose District gross receipts are less than \$2 million, effective for fiscal year 2000 (June 15, 2000, payment). The new rate schedule for the arena fee is as follows:

D.C. Gross Receipts	Current Payment	New Payment (effective 6/15/2000)
\$0 - \$199,999	\$25	\$0
\$200,000 - \$499,999	\$50	\$0
\$500,000 - \$1,000,000	\$100	\$0
\$1,000,000 - \$1,999,999	\$825	\$0
\$2,000,000 - \$2,999,999	\$825	\$1,000
\$3,000,000 - \$9,999,999	\$2,500	\$3,300
\$10,000,000 - \$14,999,999	\$5,000	\$6,500
\$15,000,000 and over	\$8,400	\$11,000

Professional License Fee Is Repealed

The Office of Tax and Revenue (OTR) is issuing the following notice regarding the repeal of the professional license fee:

Background

OTR administered the Professional License Program that required certain professionals practicing in the District to file an application and pay a fee of \$250.00 annually or apply for an exemption. The professions generally subject to this fee were accountants, architects, engineers, doctors, dentists, optometrists, lawyers, acupuncturists, chiropractors, podiatrists, psychologists, and interior designers. The annual application and fee were due by the December 1 preceding the calendar year for which they applied. Professionals newly engaged in practice in the District anytime during the year had 60 days within which to file an application and pay the \$250.00 fee. *This application and fee were completely separate from the licenses and fees administered by the Department of Consumer and Regulatory Affairs (DCRA).*

As part of regulatory reforms in the business licensing area, the Second Omnibus Regulatory Reform Act of 1998 was passed by the city council last fall. This act, D.C. Law 12-261, became effective on April 20, at the expiration of the congressional review period. As part of the conforming amendments to this act, the professional license fee administered by OTR was repealed.

Repeal of Professional License Fee Policy

Effective April 20, 1999, applications and fees for professionals

newly engaged in practice in the District will not be accepted by OTR. Any such applications and fees that OTR receives will simply be returned to the applicant. Applications and the \$250.00 fee for those professionals who were subject to the professional license fee prior to April 20 will still be accepted, including those delinquent applications that should have been filed prior to December 1, 1998. No applications for the next calendar year will be accepted. Anyone with questions regarding their application and fee may contact Customer Service at (202) 727-4TAX (4829).

Please note that the fee repealed was only the one administered by OTR. Professionals must still meet any licensing requirements administered by DCRA and can contact the Occupational and Professional Licensing Administration of DCRA at (202) 442-4320 to determine what licensing requirements they must fulfill before engaging in a profession in the District.

Federal/State E-File is a Success

The District of Columbia Office of Tax and Revenue (OTR) offered a full program for Federal/State Electronic Filing (E-File) of individual income tax returns for the 1998 filing season. As of July 27, nearly 10,747 returns had been filed electronically. As an added convenience for E-File customers, OTR offered direct deposit for the first time as an option for refunds. Over 20 percent of District taxpayers who used electronic filing took advantage of the direct deposit option. In addition, although E-File is primarily used by refund filers, almost nine percent of the returns filed were balance due returns. The term

"Federal/State" means that the D.C. return must be transmitted with the federal return to the IRS.

The Office of Tax and Revenue Hosts Compliance Meeting

On May 19, the District of Columbia Office of Tax and Revenue (OTR) hosted its first compliance meeting between the District of Columbia, Maryland, and Virginia. The meeting was held in OTR's new training facility located on the fourth floor of OTR's new building at 941 N. Capitol Street, N.E. The participants met to discuss areas of mutual interests, compliance issues, problem solving techniques, and possible cooperative efforts in identifying areas of high noncompliance. Dr. Natwar M. Gandhi, deputy chief financial officer for Tax and Revenue; Herbert Huff, director of operations; and Lee Monks, director of Compliance, welcomed the participants to OTR's new facility and led productive group discussions. OTR plans to conduct similar meetings with other jurisdictions throughout the year.

Five District Women Plead Guilty in Arising Schedule H Property Tax Credit Scheme

United States Attorney Wilma A. Lewis, Dr. Natwar M. Gandhi, deputy chief financial officer for the District of Columbia's Office of Tax and Revenue, and Thomas F. Johnson, inspector in charge, U.S. Postal Inspection Service, Washington

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Five Women Plead Guilty

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Metro Division, announced that five District women pled guilty April 9 in U.S. District Court to mail fraud and theft charges in connection with a scheme to defraud the District of Columbia government through the filing of 336 false Schedule H property tax credit forms, collectively claiming more than \$300,000 in property tax credits.

The guilty pleas were the culmination of a year-long joint investigation by the United States Attorney's Office, District of Columbia's Office of Tax and Revenue, and U.S. Postal Inspection Service which uncovered the scheme. Lewis stated, "This case highlights the continuing cooperation between the District of Columbia government and the federal agencies to utilize task force efforts in order to vigorously prosecute those individuals who seek financial benefit through fraudulent tax filings."

In court before the Honorable Paul L. Friedman, Denise Miller, Alice Borum, and Dennisha Lynn pleaded guilty to mail fraud and first-degree theft. Angela Tinch-Gray pleaded guilty to mail fraud, and Kisha Moten pleaded guilty to second-degree theft. Each charge of mail fraud carries a maximum penalty of up to five years incarceration and a fine of up to \$125,000. Each charge of first-degree theft carries a maximum penalty of 10 years incarceration and a fine of up to \$5,000, and the charge of second-degree theft carries a maximum penalty of up to 180 days incarceration and a fine of up to \$1,000. Two additional defendants have also been charged in connection with the same scheme and will appear in court at a later date.

"The honest taxpayer needs to know that we are extremely serious about pursuing tax cheats, and we will do so vigorously using every available means, up to and

including criminal prosecution," says Gandhi. "Individuals who abuse programs such as Schedule H are robbing those who really need it, and we – as the tax administration for the District of Columbia – are not going to stand for it anymore. If you are a tax cheat, look over your shoulder, because we are catching up to you."

Funeral Home Owner Indicted for Tax Fraud

Keith A. Ridley IV, the owner of the Ridley Funeral Establishment, an unlicensed funeral home located at 131 Mississippi Avenue, S.E., was indicted in February on 26 tax-related charges by a federal grand jury and accused of making \$500,000 in false tax claims. Ridley allegedly filed false tax refund claims with the Internal Revenue Service (IRS) and the D.C. government between 1994 and 1997 on behalf of himself and other employees. Although the returns claimed withholdings of \$320,000 from the U.S. government and \$180,000 from the D.C. government, federal records indicated that no taxes were ever withheld. As a result of the false claims, IRS issued Ridley refunds of more than \$89,000, while the District paid out \$65,000 before the scheme was discovered.

Velocity Grill Auction

The Office of Tax and Revenue (OTR) conducted a public auction of the assets of Washington Net Investors L.P. T/A Velocity Grill on June 10. Velocity Grill was a sports bar/restaurant that operated in a space leased in the MCI Center. On April 29, the business was seized due to tax liabilities amounting to over \$500,000. As a result of the

auction, the Office of Tax and Revenue collected \$437,500. While the seizure and auction of the assets of Velocity Grill were the largest conducted by OTR in the past year, this was the third seizure conducted by OTR in the last eight months. The other two businesses that have been seized were Bottom Line Wine and Sarge's Liquor Store.

The seizure of a business is used as a last resort when OTR and the business owner cannot come to mutual agreement as to how the tax liabilities will be satisfied. "The mission of the Collection Division of the Office of Tax Revenue is to promptly collect the proper amount of tax from all persons who have not filed tax returns and/or paid tax as required by District of Columbia law; to encourage future compliance with the law; and to provide accurate timely and courteous customer service," said Don Walsh, chief of the Collection Division, Compliance Operations Administration.

Doris Faulkner, collection manager for Tax and Revenue, said, "While this case was unique, currently, there are existing businesses that are delinquent similar to Velocity Grill and subject to possible seizure in the future."

OTR encourages businesses that are not in compliance with the District tax laws to contact Faulkner at (202) 442-6847 to make arrangements to satisfy their liabilities immediately.

New Office of Tax and Revenue Publications

Good news! The following Office of Tax and Revenue (OTR) publications are now available for taxpayers and tax practitioners:

- "The Customer Service Center: Customer Service with a New Look"

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OTR Publications

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- "Customer Service Administration: Serving You Better"
- "The Problem Resolution Office"
- "Office of Tax Appeals"
- "Understanding the Collection Process"

If you are interested in the above publications, please visit the Office of Tax and Revenue's Customer Service Forms Distribution Office, which is located in OTR's new Customer Service Center at 941 North Capitol Street, N.E., Washington, D.C. 20002, or you can call (202) 442-6546.

Other available publications include:

- "FY 1998 Stewardship Report for the Office of Tax and Revenue"
- "FY 1997 Stewardship Report for the Office of

Tax and Revenue"

- "1997 Tax Rates and Tax Burdens: Washington Metropolitan Area"
- "1997 Tax Rates and Tax Burdens: In the District of Columbia – A Nationwide Comparison"
- "D.C. Tax Facts: Fiscal Years 1995, 1996, 1997"

The "FY 1998 Stewardship Report for the Office of Tax and Revenue" and the "FY 1997 Stewardship Report for the Office of Tax and Revenue" can be obtained by contacting Gina L. Orgas, communications specialist, at (202) 442-6484. If you are interested in any of the other publications, please contact Ed Wyatt, tax research specialist, Tax and Economic Policy Administration, at (202) 442-6422.

For your convenience, these publications can also be accessed through the Internet at www.dccfo.com.

Forms Suggestions

If you have specific recommendations on how we can improve any of our tax forms, please contact John Liberty at 202-442-6346. He can also be reached by mail at the following address: Office of Tax and Revenue, 941 North Capitol Street, NE, Washington, D.C. 20002. Please note, although suggestions will not be given a follow-up response, all suggestions will be considered during the relevant form's review process.

Tax Practitioner News Mailing List

If you know of anyone who would like to be added or deleted from the *Tax Practitioner News* mailing list, please contact Gina L. Orgas, communications specialist, at 202-442-6484.



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